

**Claims**

1. A hydrophilic polyurethane foam dressing for a wound filler, which is applied to a burn and a deep wound, comprising:

a hydrophilic foam comprising:

- 5                   a plurality of open cells with a diameter of 50 to 400  $\mu\text{m}$ ; and  
                    a plurality of pores with a diameter of 10 to 80  $\mu\text{m}$ .

2. The polyurethane foam dressing as set forth in claim 1, having a density of 0.1 to 0.4 g/cm<sup>3</sup>.

3. A method of manufacturing a hydrophilic polyurethane foam dressing for  
10 a wound filler, which is applied to a burn and a deep wound, comprising:

                    mixing and agitating 40 to 75 wt% polyurethane prepolymer, 15 to 45 wt%  
foaming agent, 5 to 35 wt% crosslinking agent, and 0.5 to 15 wt% additive  
containing a surfactant, a moisturizing agent, and a pigment;

                    injecting a resulting mixture into a mold; and

15                   foaming the resulting mixture in the mold.